

Exhibit 409

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

REIMBURSEMENT COMPARISON WORKSHEET

3/55 09-338-00 PROFITGN.XLS

DEY-BO-0240246

DEY-BO-0239333
DEY082-4202 L

GAIN IN PROFIT PER PATIENT WITH DEY UNIT-DOSE SUBSTITUTION:

YOUR STORE/PLAN:

 $\{O+I\}$

[name/logo] RETAIL REIMBURSEMENT COMPARISON WORKSHEET

Current Situation Analysis:

REIMBURSEMENT:

AWP = \$ _____ PER 20 ML BOTTLE
 REIMBURSEMENT/ BOTTLE = AWP-50% = _____
 ALBUTEROL PER TX = (\$ _____/40) = _____
ASSUMES 40 TREATMENTS PER BOTTLE
 SALINE PER TX = _____
 TOTAL REIMBURSEMENT PER TX = _____ (A)

COST:

ALBUTEROL COST PER 20 ML BOTTLE = _____
 ALBUTEROL COST PER TX (\$5.75/40) = _____
 SALINE COST PER TX = _____
 TOTAL COST PER TX = _____ (B)

ANNUALIZED PER PATIENT:

TREATMENTS: (4 TX/DAY x 30 DAYS x 12 MONTHS) = 1440 (C)
 TOTAL REIMBURSEMENT (\$ _____ x 1440) = _____
 TOTAL COST (\$ _____ x 1440) = _____
 MULTIDOSE ESTIMATED PROFIT = _____ (D)

DEY:

REIMBURSEMENT:

AWP = \$ _____ OF 25 VIALS PER CARTON
 REIMBURSEMENT/CARTON = AWP-50% = _____
 ALBUTEROL PER TX = (\$15.13/25) = _____
25 UNIT-DOSE TREATMENTS
 SALINE PER TX = _____
 TOTAL REIMBURSEMENT PER TX = _____ (F)

COST:

ALBUTEROL COST PER CARTON = _____ (E)
 ALBUTEROL COST PER TX (\$ _____/25) = _____ (G)
 SALINE COST PER TX = _____
 TOTAL COST PER TX = _____

ANNUALIZED PER PATIENT:

TREATMENTS: (4 TX/DAY x 30 DAYS x 12 MONTHS) = 1440 (H)
 TOTAL REIMBURSEMENT (\$0.61 x 1440) = \$878.40 (F x H)
 TOTAL COST (\$ _____ per TX x 1440) = _____ (G x H)
 DEY UNIT-DOSE ESTIMATED PROFIT = _____ (I)

GAIN IN PROFIT PER PATIENT WITH DEY UNIT-DOSE SUBSTITUTION:

YOUR STORE/PLAN:

\$ _____ (I-D)

HIGHLY CONFIDENTIAL

DEY-BO-0239338
 DEY082-4207 L

*Albuterol Sulfate Inhalation Solution 0.083% (potency expressed as albuterol)

Copyright 1999 DEY Napa, CA 94559

3/95 09-336-02 Prof1399